#### REMARKS

# A. Supplemental Response

This Response supplements the Response filed August 15, 2006 in this application. Applicants respectfully request consideration of the Response filed August 15, 2006 in addition to the following remarks and enclosed Declaration of Mr. Hiroki Umeda.

## B. The Enclosed Declaration of Mr. Umeda

In the previous Response dated August 15, 2006, Applicants had argued that the present invention is not obvious based on the combination of Matsuoka and Shuto for a number of reasons. In addition to the previously submitted arguments, Applicants has performed tests to demonstrate the criticality of the combination of the ranges of the claimed invention. These tests are reported in the enclosed Declaration of Mr. Hiroki Umeda.

At the outset, Applicants note that the enclosed Declaration is currently unexecuted. However, the information contained in the Declaration originated with Mr. Umeda and is therefore entirely reliable. Applicants respectfully request consideration of the enclosed Declaration as this time, and an executed copy of the Declaration will be promptly provided.

Mr. Umeda prepared film samples 1 through 6 to demonstrate the criticality of the claimed Rt value of 60-300 nm in combination with the claimed DSac plus DSpr sum of 2.8 or less.

As a starting point, Mr. Umeda selected the cellulose acetate propionate of Example 3 in col. 10 of Shuto because Example 3 has a sum of DSac plus DSpr equal to 2.77 which falls within the claimed range of 2.8 or less. Mr. Umeda then further modified the cellulose acetate propionate of Example 3 to prepare films 1 through 6 as described in section 5 of the Declaration.

Film samples 1 through 6 were evaluated to determine the retardation value Rt, the number of luminescent spots, and the viewing angle. The evaluation results are shown in Table 1 of the Declaration.

As shown in Table 1, Samples 1 through 6 each had a DSac plus DSpr sum of 2.77 which falls within the claimed range. However, Comparative sample 1 had an Rt value of 50 nm which falls below the claimed range, and Comparative sample 6 had an Rt value of 310 nm which falls above the claimed range. Comparative samples 1 and 6 were inferior to Inventive samples 2 through 5 in terms of the number of luminescent spots and the viewing angle.

Mr. Umeda declared in section 8 of the Declaration that the evaluation results shown in Table 1 demonstrate the criticality

of the claimed Rt value of 60-300 nm in combination with the claimed DSac plus DSpr sum of 2.8 or less. Mr. Umeda also declared in section 8 that the evaluation results are surprising and unexpected based on the teachings of Matsuoka and Shuto, because Matsuoka and Shuto do not teach or suggest the criticality of the combination of the claimed Rt range with the claimed sum of DSac plus DSpr.

Applicants respectfully submit that the invention recited in claims 22-67 is patentable over the combined teachings of Matsuoka and Shuto.

#### C. Claims 68-101

Claims 68-101 were added in the previous Response dated August 15, 2006. Applicants request that the Examiner consider the August 15, 2006 Response for remarks concerning the patentability of claims 68-101.

## D. Conclusion

In view of the foregoing and the enclosed, it is respectfully submitted that the application is in condition for allowance and such action is respectfully requested. Should any extensions of time or fees be necessary in order to maintain this Application in pending condition, appropriate requests are

hereby made and authorization is given to debit Account # 02-2275.

Respectfully submitted,

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Encl: Unexecuted Declaration of Mr. Hiroki Umeda